

**ALARID V. SECRETARY OF DEP'T OF TAXATION & REVENUE, 118 N.M. 90, 879  
P.2d 91 (S. Ct. 1994)**

**BENJAMIN B. ALARID, et al., Plaintiffs-Petitioners,  
vs.  
SECRETARY OF THE NEW MEXICO DEPARTMENT OF TAXATION AND  
REVENUE, Defendant-Respondent.**

No. 22,205

SUPREME COURT OF NEW MEXICO

118 N.M. 90, 879 P.2d 91

July 19, 1994, Decided

**OPINION**

**ORDER**

This matter coming on for consideration by the Court upon petition for writ of certiorari, and the Court having considered said petition and response, and being sufficiently advised;

NOW, THEREFORE, IT IS ORDERED that petition for writ of certiorari is denied.

IT IS FURTHER ORDERED that the Record in Cause No. **13887** is returned to the Clerk of the Court of Appeals.